

IC 6-1.5

ARTICLE 1.5. INDIANA BOARD OF TAX REVIEW

IC 6-1.5-1

Chapter 1. Definitions

IC 6-1.5-1-1

Applicability of definitions

Sec. 1. The definitions in IC 6-1.1-1 apply throughout this article.
As added by P.L.198-2001, SEC.95.

IC 6-1.5-1-2

"Major political party"

Sec. 2. "Major political party" has the meaning set forth in IC 3-5-2-30.
As added by P.L.198-2001, SEC.95.

IC 6-1.5-1-3

"Indiana board"

Sec. 3. "Indiana board" refers to the Indiana board of tax review established under this article.
As added by P.L.198-2001, SEC.95.

IC 6-1.5-1-4

"Small claim"

Sec. 4. "Small claim" means an appeal:

(1) under IC 6-1.5-4-1 of a determination of assessed valuation of tangible property by:

(A) an assessing official; or

(B) the county property tax assessment board of appeals; that does not exceed one million dollars (\$1,000,000); or

(2) under IC 6-1.5-5-1 of a final determination of assessed valuation of tangible property under:

(A) IC 6-1.1-8; or

(B) IC 6-1.1-16;

by the department of local government finance that does not exceed one million dollars (\$1,000,000).

As added by P.L.245-2003, SEC.21.